

**STATE OF IOWA  
COMMUNITY SERVICES BLOCK GRANT PROGRAM (CSBG)**

**FFY 2022 CSBG PROGRAM OPERATIONS REVIEW**

Version 1.0 (January 26, 2022)

AGENCY: \_\_\_\_\_

DATE OF REVIEW: \_\_\_\_\_

ONSITE-REVIEW OR DESK-REVIEW: **DESK-REVIEW** \_\_\_\_\_

CSBG PROGRAM YEAR: **2022** \_\_\_\_\_

REVIEW CONDUCTED BY: \_\_\_\_\_

AGENCY STAFF THAT PARTICIPATED: \_\_\_\_\_

**CSBG Program and Fiscal Monitoring**

Date of the last CSBG program operations review: \_\_\_\_\_

YES ☐ NO ☐ Was the last CSBG program operations review conducted within the last 3 years? (#1805)  
If NO, explain:

YES ☐ NO ☐ The last program operations review letter was reviewed and discussed with the agency.

Date of the last CSBG fiscal monitoring review: \_\_\_\_\_

YES ☐ NO ☐ The last fiscal onsite monitoring review letter was reviewed and discussed with the agency.

**Board Structure (#1201)**

YES ☐ NO ☐ Does the agency's board structure consist of at least 9 members?

**Agency By-laws and Board Materials**

By-laws inspected (adoption date): \_\_\_\_\_

YES ☐ NO ☐ Do the agency's by-laws or board materials include board COMPOSITION (tripartite structure) rules and requirements?

YES ☐ NO ☐ Do the agency's by-laws or board materials include DEMOCRATIC SELECTION PROCEDURES for filling low-income sector board member seats? (#1209)

YES ☐ NO ☐ Do the agency's by-laws or board materials include SECTOR RESIDENCY rules and requirements for low-income sector board members? (#1210)

Do the agency's by-laws or board materials include board member TERM LIMIT rules and requirements for the following?

- YES ☐ NO ☐ (1) Elected Officials (Public)  
YES ☐ NO ☐ (2) Representatives (Other Major Groups)  
YES ☐ NO ☐ (3) Low-Income Representatives

YES ☐ NO ☐ Do the agency's by-laws or board materials include board OFFICER ELECTION rules and requirements?

**Agency By-laws and Board Materials (CONTINUED)**

YES ☐ NO ☐ Do the agency's by-laws or board materials include rules and requirements for recording and posting board meeting MINUTES?

YES ☐ NO ☐ Do the agency's by-laws or board materials include rules and requirements for filling vacant board seats? (#1211)

YES ☐ NO ☐ Do the agency's by-laws or board materials require at least 50% of the board membership be present to conduct a board meeting? (#1217)

**Board Governance (Board Meeting Minutes and Board Information) (#1201 and #1202)**

The DCAA will inspect the agency's board meeting minutes (last 15+ months) and board information to confirm the following:

YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>	DEMOCRATIC SELECTION PROCEDURES for filling low-income sector board member seats are being followed
YES <input type="checkbox"/>	NO <input type="checkbox"/>		SECTOR RESIDENCY rules and requirements for low-income sector board members are being followed
YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>	Board member TERM LIMIT rules and requirements are being followed
YES <input type="checkbox"/>	NO <input type="checkbox"/>		Board OFFICER ELECTION rules and requirements are being followed
YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>	Rules and requirements for filling vacant board seats are being followed
YES <input type="checkbox"/>	NO <input type="checkbox"/>		Rules and requirements for recording and posting board meeting MINUTES are being followed
YES <input type="checkbox"/>	NO <input type="checkbox"/>		Agency applications, contracts, and agreements are provided to the board or a board committee
YES <input type="checkbox"/>	NO <input type="checkbox"/>		Audits, monitoring reports/letters, and other program review reports/letters are provided to the board or a board committee
YES <input type="checkbox"/>	NO <input type="checkbox"/>		CSBG contracts, amendments, and reports are provided to the board or a board committee

**Board Governance (Board Meeting Minutes and Board Information) [CONTINUED]** (#1201 and #1202)

**Board Vacancies (#1211)**

YES ☐ NO ☐ Are there any vacant seats on the agency's board?  
YES ☐ NO ☐ N/A ☐ Have any of the vacant seats been vacant for the last 9 months?

**Board Member Attendance (#1211)**

YES ☐ NO ☐ In the last 9 months, were there board members that did not attend any of the agency's board meetings?

**Board Governance (Responsibilities, Policies, Training, etc.)**

**Board Manuals (#1202)**

YES ☐ NO ☐ Does the agency provide a board manual (or similar) to each board member?

**Duties and Legal Responsibilities (#1203)**

YES ☐ NO ☐ Does the agency have information verifying that training is provided to board members related to the board's duties and legal responsibilities?

**Board Governance (Responsibilities, Policies, Training, etc.) (CONTINUED)**

**Code of Conduct (Code of Ethics) (#1204)**

- YES ☐ NO ☐ Does the board have adopted ethics standards (Code of Ethics)?
- YES ☐ NO ☐ Do the board's Code of Ethics include board member fiduciary duties (duty of care, duty of loyalty, and duty of obedience) or equivalent standards?
- YES ☐ NO ☐ Does the agency have information verifying that training is provided to the board members related to the board's Code of Ethics?

**Risk Assessment (#1206, #1207, and #1541)**

- YES ☐ NO ☐ Does the agency's comprehensive agency-wide risk assessment assess all pertinent aspects of the agency's operations?

**Petition for Representation (#1208)**

- YES ☐ NO ☐ Does the agency have written procedures for which individuals or organizations can petition for adequate representation on the agency's board?
- YES ☐ NO ☐ Do the agency's petition for representation procedures address the following requirement:
- The agency is required to have established procedures under which a low-income individual, community organization, or religious organization, or representative of low-income individuals that considers its organization, or low-income individuals, to be inadequately represented on the board (or other mechanism) of the agency to petition for adequate representation.

**Board Governance (Responsibilities, Policies, Training, etc.) (CONTINUED)**

**Conflict of Interest (#1212)**

- YES ☐ NO ☐ Does the board have conflict of interest policies?
- YES ☐ NO ☐ Do the agency's conflict of interest policies establish safeguards to prevent employees, consultants, or board members from using their positions for purposes that are, or give the appearance of being, motivated by the desire for private gain for themselves or others with whom they have family, business, or other ties?
- YES ☐ NO ☐ Does the agency have information verifying that training is provided to board members related to the board's conflict of interest policies?

**Nepotism (#1213)**

- YES ☐ NO ☐ Does the board have nepotism policies?
- YES ☐ NO ☐ Do the board's nepotism policies require the disclosure of familial relationships between employees and members of the board?
- YES ☐ NO ☐ Do the board's nepotism policies include procedures for disclosing familial relationships between employees and members of the board?
- YES ☐ NO ☐ Does the agency have information verifying that training is provided to board members related to the board's nepotism policies?

## **Agency Policies, Procedures, and Operations**

### **Client Income Eligibility and Verification (#1507)**

- YES ☐ NO ☐ In the past year, did the agency provide CSBG funded services or benefits to clients?  
If YES, the DCAA will select a sample of services or benefits to inspect.
- YES ☐ NO ☐ N/A ☐ For the clients that received agency CSBG funded services or benefits, did the agency use 200% of the HHS Poverty Guidelines as the ceiling for determining income eligibility?
- YES ☐ NO ☐ N/A ☐ For the clients that received agency CSBG funded services or benefits, did the agency document and have information verifying proof of client income eligibility?

### **Clients Served by Agency CSBG Co-Funded Programs or Services (#1508)**

- YES ☐ NO ☐ In the past year, did the agency use CSBG program funds to co-fund other agency programs or services? If YES, the DCAA will select a sample of programs or services to inspect.
- YES ☐ NO ☐ N/A ☐ Do any of the CSBG co-funded programs or services have a client income eligibility ceiling that exceeds 200% of the HHS Poverty Guidelines?
- YES ☐ NO ☐ N/A ☐ Does the agency have information verifying that a pro rata share of clients (at or below 200% of the HHS Poverty Guidelines) that received the CSBG co-funded program or service was equivalent to, or greater than, the percentage of CSBG program funds co-funding the program or service?

**Agency Policies, Procedures, and Operations (CONTINUED)**

**Income Eligibility for General/Short Term Services (#1507)**

- YES ☐ NO ☐ In the past 3 years, did the agency provide CSBG funded general/short term services to individuals whose income eligibility was determined by proxy income verification or self-declaration of income procedures? If YES, the DCAA will select a sample of services to inspect.
- YES ☐ NO ☐ N/A ☐ For the individuals that received agency CSBG funded general/short term services, did the agency use 200% of the HHS Poverty Guidelines (or a lower percentage) as the ceiling for determining income eligibility.

**Community-Targeted Services (#1510)**

- YES ☐ NO ☐ In the past 3 years, did the agency use CSBG program funds to support community-targeted services? If YES, the DCAA will inspect the agency's community-targeted services documentation.
- YES ☐ NO ☐ N/A ☐ Does the agency have information verifying that the purpose of the community-targeted services they supported with CSBG program funds was to benefit low-income communities?

**Debarment and Suspension (#1514)**

- YES ☐ NO ☐ Is the agency currently debarred, suspended, or otherwise found to be ineligible for participation in federal assistance programs? The DCAA will confirm by consulting the ineligible parties list: System for Award Management.



**Agency Policies, Procedures, and Operations (CONTINUED)**

**IRS Form 990 (#1716)**

YES ☐ NO ☐ Is the agency required to complete an IRS Form 990? If YES, the DCAA will inspect the agency's IRS Form 990 and attach a copy of the Schedule O.

YES ☐ NO ☐ Is the agency current with its IRS Form 990 submittals?

List the agency's employees with a salary reported at or above \$100,000:

1)

2)

3)

4)

**PART I**

\_\_\_\_\_ #3) Number of voting members of the governing body

\_\_\_\_\_ #5) Total number of individuals employed

\_\_\_\_\_ #6) Total number of volunteers

**PART II**

#1) The organization's mission: \_\_\_\_\_

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**Agency Policies, Procedures, and Operations (CONTINUED)**

**PART IV**

- YES ☐ NO ☐ #3) Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office?
- YES ☐ NO ☐ #4) Did the organization engage in lobbying activities?
- YES ☐ NO ☐ #28a) Was the organization a party to a business transaction with a current or former officer, director, or key employee?
- YES ☐ NO ☐ #28b) Was the organization a party to a business transaction with a family member of a current or former officer, director, or key employee?
- YES ☐ NO ☐ #28c) Was the organization a party to a business transaction with an entity of which a current or former officer, director, or key employee (or a family member thereof) was an officer, director, or direct or indirect owner?

**PART VI**

- \_\_\_\_\_ #1a) The number of voting members of the governing body
- YES ☐ NO ☐ #2) Did any officer, director, or key employee have a family relationship or a business relationship with any other officer, director, or key employee?
- YES ☐ NO ☐ #4) Did the organization make any significant changes to its governing documents?
- YES ☐ NO ☐ #8a) Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the governing body?
- YES ☐ NO ☐ #8b) Did the organization contemporaneously document the meetings held or written actions undertaken during the year by each committee with authority to act on behalf of the governing body?
- YES ☐ NO ☐ #11a) Has the organization provided a complete copy of the Form 990 to all members of its governing body before filing the form? (Schedule O)
- YES ☐ NO ☐ #12a) Did the organization have a written conflict of interest policy?
- YES ☐ NO ☐ #12b) Were officers, directors, and key employees required to disclose annually interests that could give rise to conflicts?
- YES ☐ NO ☐ #12c) Did the organization regularly and consistently monitor and enforce compliance with the policy? (Schedule O)
- YES ☐ NO ☐ #13) Did the organization have a written whistleblower policy?
- YES ☐ NO ☐ #14) Did the organization have a written document retention and destruction policy?
- YES ☐ NO ☐ #15a) Did the process for determining compensation of the organization's CEO, Executive Director, or top management, include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? (Schedule O)
- YES ☐ NO ☐ #15b) Did the process for determining compensation of other officers or key employees of the organization include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? (Schedule O)

- 18) The Form 990 is available for inspection:  
☐ own website    ☐ another's website    ☐ upon request    ☐ other (explained in Schedule O)  
☐ The availability of their IRS Form 990 was confirmed.

- YES ☐ NO ☐ 19) The organization described how it made its board documents, conflict of interest policy, and financial statements available to the public in Schedule O.

**PART XII**

- YES ☐ NO ☐ 2c) Does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

**Agency Policies, Procedures, and Operations (CONTINUED)**

**CSBG Program and Financial Reporting [DESK-REVIEW]**

- ☐ CSBG Year-End Report (Section #2000)
- ☐ CSBG Agency Resources Report (Section #2000)
- ☐ Community Action NPI Reports (Section #2000)

Date of the DCAA’s written feedback (letter) to the agency regarding the agency’s data collection, analysis, and reporting: \_\_\_\_\_

- ☐ CSBG Monthly Funding Request and Expenditures Reports (review of last 6 months) (#1702, #1703, and #1706)

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Desk-Review comments:

**Community Action NPIs Review and Verification (#2003)**

The DCAA will select a sample of the agency’s Community Action NPI supporting documentation to inspect.

Community Action NPIs inspected and comments: